

SANG FROID LABS (INDIA) LTD

Reg office: Fourth Floor, Plot No. 158, Phase-II, Shazada Bagh, New Delhi – 110035

Corporate office: 1st Floor, "SAPAN HOUSE", 10-B, The Government Servants Co-op Housing Society Ltd,
Near Municipal Market, C.G. Road, Navrangpura, Ahmedabad – 380009

CIN: L74899DL1994PLC061386 E-mail: gnas7102@gmail.com

22nd February, 2019

To,
The Department of Corporate Services,
BSE Ltd.
P. J. Towers, Dalal Street,
Mumbai- 400 001
BSE Code: 539392

Ref: Regulation 30 of the SEBI (LODR) Regulations, 2015
Sub: Outcome of the Board meeting held on 22nd February, 2019

This is to inform you that the Board of Directors of the Company at its meeting held today i.e Friday, 22nd February, 2019, has approved the Un- Audited Financial Results of the Company along with the Limited Review Report for the Quarter ended December 31, 2018;

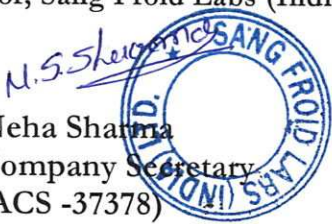
The Meeting commenced today at 3:00 P.M. and concluded on 5.45 P.M.

Kindly consider the same and do the needful.

Thanking You,

Yours Faithfully
For, Sang Froid Labs (India) Limited,

Neha Sharma
Company Secretary
(ACS -37378)



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Website: www.sangfroidlabs.com Email Id: gnas7102@gmail.com
Contact: +91-79-26446672.

Statement of Standalone Un-Audited Financial Results for the Quarter Ended December 31, 2018

	Particulars	Quarter ended on			Year ended on	
		31/12/2018	30/09/2018	31/12/2017	31/03/2018	31/03/2017
		Unaudited	Unaudited	Unaudited	Audited	Audited
		1	2	3	4	5
I.	Revenue from operations	-	-	-	-	-
II.	Other income	-	0.64	-	11.19	0.89
III.	Total Revenue (I+II)	-	0.64	-	11.19	0.89
IV.	Expenses:					
	a) Cost of Material consumed	-	-	-	-	-
	b) Purchase of stock in trade	-	-	-	-	-
	c) Changes in inventories of finished goods, WIP and stock in Trade	-	-	-	-	-
	d) Employees benefits expenses.	-	-	-	-	-
	e) Finance Costs	-	-	-	-	-
	f) Depreciation and amortisation exp.	0.06	0.08	-	-	-
	g) Other Expenses	17.24	10.72	0.70	26.10	3.51
	Total Expenses	17.30	10.80	0.70	26.10	3.51
V	Profit/(Loss) before exceptional and Extra ordinary items and Taxes.(III - IV)	(17.30)	(10.15)	(0.70)	(14.91)	(2.62)
VI	Exceptional items.					
VII	Profit/(Loss) before extraordinary items and Tax (V-VI)	(17.30)	(10.15)	(0.70)	(14.91)	(2.62)
VIII	Extraordinary items					
IX	Profit/(Loss) before Tax (VII-VIII)	(17.30)	(10.15)	(0.70)	(14.91)	(2.62)
X	Tax Expenses					
	1) Current Tax	-	-	-	-	-
	2) MAT credit	-	-	-	-	-
	2) Deferred Tax	-	-	-	0.03	-
XI	Profit/(Loss) for the period from continuing operations (IX-X)	(17.30)	(10.15)	(0.70)	(14.94)	(2.62)
XII	Other Comprehensive Income					
	(a) Items not to be reclassified subsequently to profit or loss					
	Gain/(loss) on fair valuation of equity instruments	-	-	-	-	-
	Income tax effect on above	-	-	-	-	-
	Remeasurement gain/(loss) on defined benefit plans	-	-	-	-	-
	Income tax effect on above	-	-	-	-	-
	(b) Items to be reclassified subsequently to profit or loss					
XIII	Other Comprehensive Income for the period, net of tax	-	-	-	-	-
XIV	Net Profit/(Loss) after comprehensive Income (After Tax) (XI+XIII)	(17.30)	(10.15)	(0.70)	(14.94)	(2.62)
XV	Paid up Equity Capital (at par value of Rs. 10 each)	510.00	510.00	510.00	510.00	510.00
XVI	Other Equity					
XVII	Earning per equity share					
	a) Basic	(0.34)	(0.20)	(0.01)	(0.29)	(0.05)
	b) Diluted	(0.34)	(0.20)	(0.01)	(0.29)	(0.05)
	(See accompanying notes to the Financial Results)					

NOTES:


1. The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 15th February, 2019. The statutory auditors have carried out the Audited financial results for the quarter ended 31 December, 2018 and have expressed an unqualified audit opinion.
2. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind As), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
3. The figures have been regrouped /reclassified , wherever necessary.
4. The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.
5. The Company is operating in single segment, so above results are for single segment only.

Place: Ahmedabad
Date: 22/02/2019

For Sang Froid Labs (India) Limited

Chandubhai Dobariya

Chandubhai Dobariya
DIN: 07775902
Director



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Notes:

- 1) Reconciliation of Net Profit as previously reported on account of transition from previous GAAP to Ind AS quarter ended 31st December, 2018.

PARTICULARS	RUPEES IN LAKHS
Net Profit for the period (as per GAAP)	0
Net Profit for the period (as per Ind AS)	0

Therefore, there is no deviation in the net profit as per GAAP and Ind AS.

- 2) The above results were viewed by the Audit Committee and taken on record by the Board of Directors at the meeting held on 14/11/2018.
- 3) The Limited Review of the Financials has been carried out by the Statutory Auditors of the Company in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4) The Company has adopted Indian Accounting Standards ("Ind AS") with effect from 1st April, 2017 and accordingly the financial results for the quarter ended 30th September, 2018 have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular CIR/CFD/FAC/62/2016 dated 5th July, 2016. The results for the comparative quarter ended 30th September, 2018 have been restated in accordance with Ind AS. After adoption of Ind AS, the financial results for the quarter ended 30th September, 2018 have not been audited or reviewed by the auditors and are complied by the management after exercising necessary due diligence to ensure that these give a true and fair view of the Company's affairs.
- 5) The segment reporting as defined in accounting standard 17 is not applicable as the operations of the Company are related to one segment.
- 6) Previous Accounting periods figures have been grouped/regrouped wherever considered necessary.

FOR SANG FROID LABS (INDIA) LIMITED



CHANDUBHAI NANUBHAI DOBARIYA
(Director)
(DIN: 07775902)

To
The Board of Directors,
Sang Froid Labs (India) Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Sang Froid Labs (India) Limited for the quarter ended 31st December, 2018 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Amended Regulations, 2018, read with SEBI Circular No. SEBI/LAD-NRO/GN/2018/10 dated 9th May, 2018.
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' specified u/s. 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind-AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Amended Regulations 2018, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, V C A N & Co
FRN. : 125172W

Sushant

CA Sushant Choudhary
Partner
M.No. 431997
Place: Ahmedabad
Date: 22/02/2019



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OUR OFFICES AT : Ahmedabad • Bhilwara • Gurugram • Mumbai • New Delhi • Vadodara